

THOMAS E. HAYES
99-994 Iwaena Street, Suite C
Aiea, Hawaii 96701
Phone (808) 536-6967
Fax (808) 531-2685

March 7, 2003

Steve Iwamura
Tohmatsu & Co.
Osaka Kokusai Building
3-13, Azuchi-machi 2-chome
Chuo-ku, Osaka 541-0052
Japan

RE: Sports Shinko Hawaii
Fees and Costs

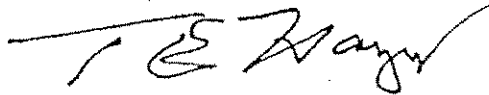
Dear Mr. Iwamura:

Transmitted herewith is the billing for the following items:

1. Thomas Hayes hours for the period August 7, 2002 through February 28, 2003 in an amount of \$ REDACTED
2. Berit Larsen hours for the period November 2002 in an amount of REDACTED Ms. Larsen's work was largely performing the inventory of the office files that I have in storage at my facility.
3. Thomas Hayes application for reimbursement in the amount of REDACTED for funds advanced to Island Movers to move the Sports Shinko office furniture, fixtures, and equipment from the Ocean Resort Hotel to my facility.

Supporting documents to cover the above transactions are enclosed.

Very truly yours,



Thomas E. Hayes

cc: Glen Melchinger, Esq.

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T010981

Thomas E. Hayes
Sports Shinko Hawaii

08-07-02 Multiple telephone calls and emails re furniture, fixtures, and equipment at Ocean Resort Hotel; trip to hotel; inventory contents; shut down computer and pick up central processing unit.

HOURS 1.5

08-08-02 Telephone call with Island Movers and Ocean Resort re setting up move of furniture, fixtures and equipment for Tuesday, August 13th.

HOURS 0.4

08-13-02 Receive furniture, fixtures, and equipment from Island Movers; set up computers and review contents; telephone call with Alston Hunt Floyd & Ing re much of computer data in Japanese.

HOURS 2.0

08-20-02 Multiple telephone calls with Steve Silver re retention as language specialist.

HOURS 0.4

08-22-02 Meeting with Silver re procedures to extract and translate Japanese documents from the Sports Shinko computer including Word, Excel, Access and Power Point.

HOURS 1.0

08-23-02 Further work with Silver re translation. 0.5

08-27-02 Meeting with Silver re translation. 0.5

08-29-02 Meeting with Todd Tomita, Cowabunga Computers, re recovering lost data; data duplicated to Cowabunga's mobile hard disk.

HOURS 0.5

09-10-02 Meeting with Cowabunga personnel re recovery of lost data; preliminary review re same.

HOURS 0.5

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09-12-02	Review documents retrieved by Cowabunga from deleted files.	1.0
09-17-02	Review Steve Silver report on documents; emails re M4 invoices.	1.0
11-01-02	Computerize bank account list for SS Hawaii and subs; emails to Glen Melchinger re same; telephone call with Robert Fortuna, Bank of Hawaii, re situation; meeting with Howard Hanada, Grant Thornton, re situation.	
	HOURS	2.5
11-02-02	Review various emails re banks; email to Iwamura re banks.	0.5
11-05-02	Various emails with Iwamura, Fortuna and Melchinger re Bank of Hawaii balances; search for By-Laws.	
	HOURS	0.5
11-13-02	Write computer program for document inventory.	1.5
11-21-02	Trip to Waikiki to meet with Fortuna and Izumihara; set up bank procedures.	
	HOURS	1.5
11-22-02	Send Iwamura blank checks and Grant Thornton checks.	0.3
12-03-02	Review closed out bank statements and flow of funds; email Melchinger re status.	
	HOURS	0.5
12-20-02	Review letter from Sugihara re HEMIC Work Comp claim; telephone call with Sugihara re same.	
	HOURS	0.4
01-16-03	Many housekeeping matters; letter to State of Hawaii re child support; set up checks for HEMIC and Torkildson Katz.	
	HOURS	2.5
02-28-03	Write report program for office document inventory and transmit same to Melchinger.	
	HOURS	1.5

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21 Hours @
General Excise Tax

REDACTED

Total Due

REDACTED

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T010984

Berit Larsen
 94-182 Anania Drive #350
 Mililani, Hawaii 96789
 (808) 625-0482

Sports Shinko Hawaii
 99-994 Iwaena Street #L
 Aiea, HI 96701

FOR SERVICES RENDERED:

BERIT:			VICKI:	
11-14-02	3:30 - 5:00 pm	1.5 hrs		
11-15-02	3:30 - 5:00 pm	1.5	4:00 - 7:00 pm	3.0 hrs
11-19-02	3:30 - 4:30 pm	1.0		
11-25-02	4:30 - 8:00 pm	3.5	5:30 - 8:00 pm	2.5
11-26-02			3:30 - 7:00 pm	3.5
11-27-02	5:00 - 7:00 pm	2.0	5:00 - 7:00 pm	2.0
11-29-02	4:00 - 6:00 pm	2.0	3:45 - 6:00 pm	2.25

24.75 total hours @ REDACTED
 Payable to: Berit Larsen

Create Bank of Hawaii files; sort bank statements chronological; inventory files and data enter into RBASE; set up correspondence files

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SPORTS SHINKO HAWAII CO, LTD.
 99-994 IWAENA ST., SUITE C
 AIEA, HI 96701

1002

PAY TO THE
 ORDER OF Berit Larsen

DATE March 7, 2003

59-102/1213
 01

--- Four Hundred Ninety Five and 00/100 ---

DOLLARS 

Bank of Hawaii
 MAIN OFFICE
 HONOLULU, HAWAII 96813

FOR 11/02 Fees

T010985

REDACTED

THOMAS E. HAYES

99-994 Iwaena Street, Suite C
Aiea, Hawaii 96701
Phone (808) 536-6967
Fax (808) 531-2685

July 23, 2004

Steve Iwamura
Tohmatsu & Co.
Osaka Kokusai Building
3-13, Azuchi-machi 2-chome
Chuo-ku, Osaka 541-0052
Japan

RE: Sports Shinko Hawaii - Fees and Costs

Dear Mr. Iwamura:

My involvement in this case has been relatively minor and I have not kept hours on a daily basis. However, listed below are the duties I have performed in the 16 month period between March 1, 2003 and June 30, 2004 for an aggregate fee of \$

REDACTED

Sports Shinko Hours - March 1, 2003 to June 30, 2004:

1. Consolidate Bank of Hawaii and City Bank accounts; maintain checking accounts and cut checks as directed
2. Coordinate with Alston Hunt Floyd & Ing re various matters
3. Answer or refer various tax matters including general excise tax, 401k items and delinquent tax items
4. Coordinate with Grant Thornton as requested
5. Coordinate with Steve Iwamura as requested

TIME: 2 hours per month for 16 months = 32 hours

32 hours @
GE Tax @ .04167

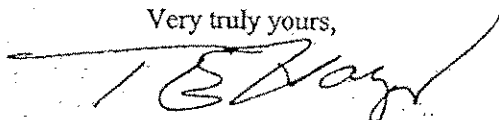
REDACTED

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Attached is a copy of the moving expense that I incurred in transporting the office and computer equipment of Sports Shinko Hawaii from the Ocean Resort Hotel to my office. I have previously submitted this request but my records do not indicate that I have received payment therefore.

If this matter is coming to a close, please be advised that I still maintain a small quantity of office equipment and one computer that was transported to my office from the Ocean Resort Hotel.

Very truly yours,



Thomas E. Hayes

T011014

THOMAS E. HAYES

99-994 Iwaena Street, Suite C
Aiea, Hawaii 96701
Phone (808) 536-6967
Fax (808) 531-2685

January 21, 2005

Steve Iwamura
Tohmatsu & Co.
Osaka Kokusai Building
3-13, Azuchi-machi 2-chome
Chuo-ku, Osaka 541-0052
Japan

RE: Sports Shinko Hawaii - Supplemental Billing

Dear Mr. Iwamura:

Below is a supplemental billing for my fees in an aggregate of

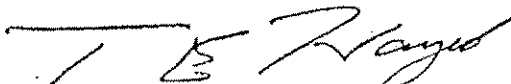
REDACTED

Sports Shinko Hours - July 1, 2004 to January 21, 2005.

TIME: 2 hours per month for 6.5 months = 13 hours

13 hours @ \$. **REDACTED**
GE Tax @ .04167

Very truly yours,



Thomas E. Hayes

T010978